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TRANSCRIPT OF RECORD

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Supreme Court of the United States

OCTOBER TERM, 1936/7

No. 832/16

HENRY O. HALE AND ELIZABETH C. HALE,
APPELLANTS,

vs.

THE IOWA STATE BOARD OF ASSESSMENT AND REVIEW

APPEAL FROM THE SUPREME COURT OF THE STATE OF IOWA

FILED MARCH 22, 1937.

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1936

No. 832

HENRY O. HALE AND ELIZABETH C. HALE,
APPELLANTS,

vs.

THE IOWA STATE BOARD OF ASSESSMENT AND REVIEW

APPEAL FROM THE SUPREME COURT OF THE STATE OF IOWA

INDEX.

	Original	Print
Proceedings in Supreme Court of Iowa	1	1
Clerk's certificate (omitted in printing)	1	
Order settling record	2	1
Stipulation as to record	3	1
Petition for appeal	4	2
Assignments of error	5	2
Order allowing appeal	7	3
Bond on appeal (omitted in printing)	8	
Citation and service (omitted in printing)	38	
Præcipe for transcript of record	39	4
Abstract of record from District Court of Webster County	41	5
Amended petition	42	5
Exhibit "A"—Income tax return for 1935	46	9
Exhibit "B"—Notice of assessment	48	10
Exhibit "C"—Application for abatement of tax and appeal for revision of tax	48	11
Exhibit "D"—Order of Board affirming assessment	49	11
Notice of appeal from order of Board	49	12
Answer to petition	50	12
Reply to answer	51	13

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	Original	Print
Abstract of record from District Court of Webster County—Continued.		
Stipulation as to certain facts	52	14
Testimony of Wm. L. Hassett..(omitted in printing)..	54	
Exhibits "B" & "C"—Circulars as to bonds (omitted in printing)	58	
Findings, judgment and decree (omitted in printing)...	59	
Notice of appeal to Supreme Court	68	15
Excerpts from appellants' brief and argument	69	16
Opinion, Hamilton, J.	70	17
Judgment	86	29
Excerpts from appellee's brief and argument	90	29
Præcipe of appellee for additional portions of record	91	30
Statement of points to be relied upon and designation as to printing record	94	31

[fol. 1] Clerk's certificate to transcript of record omitted in printing.

[fol. 2]

IN SUPREME COURT OF IOWA.

HENRY O. HALE and ELIZABET- C. HALE, Appellants,

v.

IOWA STATE BOARD OF ASSESSMENT AND REVIEW, Appellee

ORDER SETTLING RECORD—Filed March 15, 1937

It is hereby Ordered that the record hereto attached, numbered from page 1 to 93 inclusive, contains all the opinions, orders, records and proceedings in this cause which are necessary and material upon the review hereof by the Supreme Court of the United States, and shall be certified by the Clerk of this Court as such, and be by him transmitted to the Clerk of the Supreme Court of the United States.

Dated at Des Moines, Iowa, this 15th day of March, 1937.

Paul W. Richards, Chief Justice of the Supreme Court of Iowa.

[fol. 3] IN SUPREME COURT OF IOWA

[Title omitted]

STIPULATION AS TO RECORD—Filed March 15, 1937

It is hereby stipulated and agreed by the attorneys for the parties that the Record hereto attached, consisting of ninety-theree pages numbered consecutively from one (1) to ninety-three (93) inclusive and including this Stipulation as Page 3, contains all the opinions, orders, records, and proceedings in this action that are necessary and material upon the review of such opinion and order by the Supreme Court of the United States, and may be certified by the Clerk of the Supreme Court of Iowa as the complete record of such proceedings and shall constitute full compliance with all requirements.

Wm. L. Hassett, Alan Loth, Attorneys for Appellants. John H. Mitchell, Clair E. Hamilton, Attorneys for Appellee.

[fol. 4] IN SUPREME COURT OF IOWA

[Title omitted]

PETITION FOR ORDER ALLOWING APPEAL AND APPROVING BOND —Filed February 23, 1937

The appellants, Henry O. Hale and Elizabeth C. Hale, considering themselves aggrieved by the final decision of the Supreme Court of Iowa entered in this cause on the 19th day of January, 1937, pray that an appeal be allowed them therefrom to the Supreme Court of the United States; and that all proceedings in this court, save such as are necessary to complete said appeal, be stayed, and that the bond tendered herewith be approved as an appeal bond and as a supersedeas bond and as a bond for costs.

The appellants also file herewith their assignments of error and their statement showing that the Supreme Court of the United States has jurisdiction of such appeal.

Henry O. Hale and Elizabeth C. Hale, by Alan Loth, Wm. L. Hassett, Their Attorneys.

[File endorsement omitted.]

[fol. 5] IN SUPREME COURT OF IOWA

[Title omitted]

ASSIGNMENTS OF ERROR—Filed February 23, 1937

Appellants assign as errors the following:

1. The Supreme Court of Iowa erred in finally deciding that the Iowa Personal Income Tax Law (1935 Code, sec. 6943-f-1 to 6943-f-27), construed to impose a tax on appellants' personal income from their tax-exempt bonds issued by Iowa and its municipalities prior to the passage of said Law, did not thereby impair the obligation of the contracts making said bonds exempt from all taxation, and so violate, as to these appellants, Article I, section 10, of the Constitution of the United States forbidding a state to pass any law impairing the obligation of a contract.

2. The Supreme Court of Iowa erred in finally deciding that said Iowa Personal Income Tax Law, construed to lay a tax on appellants' personal income from their bonds

issued as tax-exempt by Iowa and its municipalities prior to the passage of said law, did not impose such a tax on said bonds as would violate the pre-existing contracts making them exempt from all taxation, and therefore was valid despite Article I, section 10, which forbids a state to pass any law impairing the obligation of a contract.

3. The Supreme Court of Iowa erred in refusing to hold that the Iowa Personal Income Tax Law aforesaid violated Article I, section 10, of the Constitution of the United [fol. 6] States as to these appellants, by imposing a tax on their personal income derived solely from the ownership of tax-exempt bonds issued, prior to the passage of said Law, by Iowa and its municipalities as exempt from all taxation, thereby impairing the obligation of a contract and being unenforceable against these appellants in respect of the tax thereby imposed on such personal income.

For which errors appellants pray that the final judgment of the Supreme Court of Iowa herein be reversed, and that they have judgment for their costs.

Alan Loth, Wm. L. Hassett, Attorneys for Appellants.

[fols. 7-37] In Supreme Court of Iowa

[Title omitted]

Order Allowing Appeal and Approving Bond—Filed February 23, 1937

On this 23rd day of February, 1937, upon the appellants' petition for an allowance of their appeal to the Supreme Court of the United States from the final decision and judgment of this Court entered herein on January 19, 1937, and for the approval of the bond tendered therewith, it is now

Ordered that said appeal be and is hereby allowed, and the bond aforesaid is hereby approved, and that all proceedings in this Court, save such as are proper to complete said appeal, are stayed pending the outcome thereof.

Paul W. Richards, Chief Justice of the Supreme Court of Iowa.

[fol. 38] Citation, in usual form, showing service on Clair E. Hamilton, filed February 26, 1937, omitted in printing.